

Whitewell Metropolitan Tabernacle

Northern Ireland · Charity number 100670

Details

Status	Received
Registered	2015-03-20
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Whitewell Metropolitan Tabernacle
837-869 Shore Road
Belfast
Bt15 4hs
BT15 4HS

Phone 02890777074

Email info@whitewell.church

Website www.whitewell.church

Activities

Purposes: For the Purpose of the promotion of the Christian religion according to the precepts beliefs and practices of the said Church (including those declared and contained in any guiding statement of beliefs principles or any other document or documents containing the doctrinal beliefs of the said Church from time to time adhered to by the said Church) and for any purpose considered by the Trustees to be incidental to that purpose provided that the said lands and premises, the rents and profits thereof and the proceeds of any activity or business carried on thereon and any investments, funds or other assets vested in them and the income thereof shall only be applied to purposes which are exclusively charitable according to the law of Northern Ireland from time to time.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£1,638,322	£1,474,142	£-54,671	21

Trustees

Name	Role	Appointed
Mr Alan Cartwright		
Mr Charles Purse		
Mr Derek Mcilveen		
Mr Ian Mcalees		
Mr Ken Leneghan		
Pastor Frank Weir		

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Accounts

Charity registration number NIC 100670

**WHITEWELL METROPOLITAN TABERNACLE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

WHITEWELL METROPOLITAN TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Pastor David Purse	
Mr Charles Purse	
Mr Alan Cartwright	(Appointed 19 December 2023)
Mr Derek McIlveen	(Appointed 19 December 2023)
Mr I McAlees	(Appointed 10 February 2025)
Pastor Francis Weir	(Appointed 10 February 2025)

Charity number NIC 100670

Principal address 837-869 Shore Road
Belfast
BT15 4HS

Auditor GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Bankers Danske Bank
471 - 473 Antrim Road
Antrim Road Plaza
Belfast
BT15 3BP

Solicitors Shean Dickson Merrick
38-42 Hill Street
Belfast
BT1 2LB

Crawford Lockhart Black Solicitors
7 - 11 Linenhall Street
Belfast
BT2 8AA

WHITEWELL METROPOLITAN TABERNACLE

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WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The said church began in February 1957 with the objective of proclaiming, promoting and spreading the Christian faith as defined and set forth in the Bible and we continue to fulfil that original objective. Our beliefs, precepts and practises are defined and decided, not by the words and decrees of men, but by the Word of God which we continue to hold to be the highest authority, being the unvarnished and inspired Word of God.

The chief activities of the church, in order to achieve the above, are the holding of regular Christian services each week, the providing of youth activities and the broadcasting of our services with the provision of services of a charitable benefit to the community and abroad.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

Achievements and performance

Over the months our church services have been good with people coming to faith in Christ. There have been some 12 people of all ages undergoing the ordinance of believers baptism, 6 baby dedications and 29 new converts completing our new converts '*Genesis Course*.' There were also 5 weddings performed.

We have noticed attendance at our midweek services increasing and an increase in those who avail themselves of our on-line services throughout the UK and abroad in places as far off as the USA, Kenya, Ethiopia, Australia and New Zealand. A few churches who do not have their own minister now meet to watch our services and we now also have people for whom Whitewell has become their church, and they are '*on-line members*.' This is a wonderful and exciting development.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Notable events throughout the year

- In October, the 'Christian Institute' brought a presentation on issues affecting Christians in today's society and the church hosted a gospel concert by the popular Christian singer Kari Job.
- In November, there was an annual enrolment service for our 230th Girls Brigade and 112th Scout companies. There was also an Act of Remembrance for Remembrance Sunday. The church Christmas Fayre also took place drawing hundreds and was very well attended.
- In December, our annual Senior Members Christmas dinner was held with over 200 in attendance. Each one took home a Christmas giftbag. There was also a Christmas musical in church, carol singing in Belfast City Centre and the very popular Christmas Carol Service and the Watchnight service on 31st seeing out the old year and welcoming in the new.
- In January, the Ethiopia support team along with Pastor F. Weir and Pastor M. Bunting visited our missionary projects in both Ethiopia and Kenya bringing back a glowing report of many lives being touched and impacted for good. In Kenya, the pastors also ordained to the ministry a young man (Jacob) to pastor the church in the town of Neyri.
- In February, the church celebrated its 67th anniversary with pastor John MacInnes from the Kilmarnock church being our visiting speaker.
- In March, our academy hosted an 'Answers In Genesis' conference which again was well attended and Easter was celebrated with Good Friday and Easter Sunday services as usual, well supported.
- In April our Academy took some 35 students on a short trip to Berlin and Wittenburg in Germany. This was to do with the academy studies on Martin Luther and his involvement in the Reformation. What a fantastic time the students had calling on the Academy to organise a similar trip.
- In May, after 35 years of full-time ministry as a pastor at Whitewell, Pastor Michael Bunting who was a very popular pastor in church retired. The church honoured him and his wife with a farewell gift in church as the congregation stood to applaud after his short speech.
- In June, the Shepherds Academy concluded its 3rd year of studies. There was a wonderful end of term annual dinner and awards night with over 120 in attendance and the following night at church 34 of our students, after 3 years study received their 'Diplomas in Pastoral and Biblical Studies' and it is great to see them taking on roles and responsibilities in the church. Truly the academy is living up to its motto, 'Equipping the saints for ministry.'
- In July, the Tabernacle played host to the Elim Pentecostal annual 'Wonderous' event for 4 days of worship, ministry of the word and fellowship.
- In August, we also put on our Annual Fun Day and BBQ at Crawfordsburn Country Park where there was fun and fellowship for some 600 to 700 people. This was a free event just for the church to get together. A superb day was enjoyed by all.
- In September, our Academy began its 4th year with the introduction of a new 1 year 'Foundation Course' which is really New Testament introduction. What interest there was as nearly 200 students enrolled, some of them participating online due to being from outside Northern Ireland. Some of the students come from other churches but are most welcome. We also opened our first branch of the Academy in Kilmarnock, Scotland, overseen by Pastor John MacInnes and his wife. We are also looking into the possibility of a branch of the Academy in Kenya.
- We also held our great evangelistic mission again, 'Alive Belfast' with visiting evangelist Pastor David Ham from 'Soul Cry Church' in New York. Prior to the actual event a week of prayer was held as well as 1,000s of leaflet invitations delivered to many homes and who will forget the wonderful prayer meeting held on top of 'Cave Hill' as we prayed over our city. This was possibly our best Alive Belfast event with excellent attendance and people coming to faith. The event also involved an open-air service in Belfast City Centre on the Saturday afternoon.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Other Activities

- Throughout the year many other activities are run and take place on a weekly basis from Girl's Brigade to Boys Scouts, Children's Church at both Sunday morning and evening services. The 'Well' which is a Saturday night event for older youth and now a new 'Junior Well' for children aged 8 to 15 since the end of August.
- 'Befrienders' is a ministry to disabled people bringing them to church and providing supper for them after Sunday evening service.
- 'Grief Share' is a support ministry for those who have suffered the loss of a loved one. There is also various men's and women fellowship groups as well as leaflet distribution and gospel tract distribution teams. Fundraising for our missionary projects and children's Bible clubs held during school holiday breaks.
- 'Manna For Many' is a team of volunteers who minister to those living on the streets of our city providing hot food, sleeping bags and outdoor clothing. A second group of church folk also do a similar work.
- The church enables a 'Hampers Ministry' also where needy people and families receive food hampers when needed. This is especially needed at Christmas time with toys for needy children also being given.
- There is also a 'Safeguarding Team' that ensures those who work with children and young adults are safe to do so and they are on hand to provide any guidance and support to volunteer workers.

The Rope Holders

When the life of the newly converted Saul of Tarsus was being sought by the enemies of Christianity in Damascus, that Saul escaped by being let down over the city wall in a basket. This allowed him to fulfil his mission of spreading the gospel throughout the Mediterranean world and eastern Europe, but it only happened because of a small group of anonymous people who held the rope that lowered him safely to the ground.

So much happens in Whitewell and its many ministries, but it wouldn't happen if it wasn't for those who week after week faithfully hold the rope that enables the work to be done.

Choir and worship leaders, musicians and singers, minibuss drivers, car park attendants, volunteer cleaners and helpers and maintenance workers. Sunday night supper providers and Wednesday night coffee bar servers after the Bible study. Sound and camera and video operators, security operators, stewards and deacons and elders and pastors. Various boards that run departments greasing the wheels to enable Whitewell to run smoothly to fulfil its mission.

We acknowledge and would thank the 'Whitewell Rope Holders' for all that they do. Often they work behind the scenes doing what few are aware of and yet is so vital in the grand scheme of things. Thank you again, one and all. "Always abounding in the work of the Lord, for as much as you know, that your labour is not in vain in the vain." [1Corinthians 15:58].

It should also be mentioned that the 'Oversight' of the church holds a business and pastoral meeting each month and the trustees meet quarterly to help ensure things are done well and above board.

Financial review

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

At 30 September 2024 the balance of unrestricted reserves was £7,877,167 (2023 - £7,712,987).

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while thought is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

The church is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor David Purse	
Mr Charles Purse	
Pastor Robert Higgins	(Resigned 10 February 2025)
Mr Alan Cartwright	(Appointed 19 December 2023)
Mr Derek McIlveen	(Appointed 19 December 2023)
Mr I McAlees	(Appointed 10 February 2025)
Pastor Francis Weir	(Appointed 10 February 2025)

The Oversight of the church have, by resolution at a meeting of same, the power to appoint new trustees. There are 5 trustee positions on the trustee board. We hold that there ought to be more non paid trustees than employed trustees.

Finally, for all we are able to do to serve one another and beyond the walls of our church we ultimately say, Sola Deo Gloria, 'Glory to God alone'.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

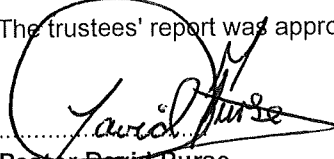
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act Northern Ireland (2008), the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


.....
Pastor David Purse
Trustee

Dated: 3/3/25

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Opinion

We have audited the financial statements of Whitewell Metropolitan Tabernacle (the 'church') for the year ended 30 September 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church affairs as at 30 September 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the church's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the church for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the church operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the church's ability to operate or to avoid a material penalty.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

GMcG Lisburn
GMcG LISBURN

Chartered Accountants
Statutory Auditor

3/3/25
.....

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

GMcG LISBURN is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	1,560,862	1,423,094
Other trading activities	4	13,301	13,460
Investments	5	64,159	36,770
Total income		<u>1,638,322</u>	<u>1,473,324</u>
Expenditure on:			
Charitable activities	6	1,474,142	1,562,263
Total expenditure		<u>1,474,142</u>	<u>1,562,263</u>
Net income/(expenditure) and movement in funds		164,180	(88,939)
Reconciliation of funds:			
Fund balances at 1 October 2023		<u>7,712,987</u>	<u>7,801,926</u>
Fund balances at 30 September 2024		<u><u>7,877,167</u></u>	<u><u>7,712,987</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		5,883,035		5,849,244
Current assets					
Debtors	13	66,135		80,748	
Investments	14	1,177,052		1,124,274	
Cash at bank and in hand		805,616		689,541	
			2,048,803		1,894,563
Creditors: amounts falling due within one year	15	(54,671)		(30,820)	
Net current assets			1,994,132		1,863,743
Total assets less current liabilities			7,877,167		7,712,987
Income funds					
Unrestricted funds			7,877,167		7,712,987
			7,877,167		7,712,987

The financial statements were approved by the Board of Trustees, authorised for issue on 3/3/25 and signed on their behalf by



 Pastor David Purse
 Trustee

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		220,295		(81,337)
Investing activities					
Purchase of tangible fixed assets		(115,851)		(109,809)	
Proceeds on disposal of tangible fixed assets		250		800	
(Purchase)/Sale of current asset investments		(52,778)		201,777	
Interest received		64,159		36,770	
Net cash (used in)/generated from investing activities			(104,220)		129,538
Net increase in cash and cash equivalents			116,075		48,201
Cash and cash equivalents at beginning of year			689,541		641,340
Cash and cash equivalents at end of year			<u>805,616</u>		<u>689,541</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Whitewell Metropolitan Tabernacle is a unincorporated charity registered in Northern Ireland. The registered office is 837 - 869 Shore Road, Belfast, Co Antrim, BT15 4HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the church are recognised when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those functions that assist work of the charity but do not directly undertake charitable activities. Support and other costs have been allocated to charitable activities based on actual usage by that activity.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight Line
Plant and equipment	25% Straight Line
Fixtures and fittings	25% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the church's balance sheet when the church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.12 Accumulated funds

Unrestricted funds are the result of the charity's strategic objective to establish reserves which will allow it to continue operating for a period of six to nine months from the balance sheet date.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	1,560,862	1,423,094

Donations and gifts relate to advancement of religion. It is at the discretion of the Trustee's how funds are allocated between Northern Ireland, Kenya and Ethiopia.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Other trading activities

	Unrestricted funds	Total
	2024	2023
	£	£
Other income	9,501	9,660
Advertising income	3,800	3,800
Other trading activities	<u>13,301</u>	<u>13,460</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>64,159</u>	<u>36,770</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Charitable activities

	Advancement of religion in:			Total 2024 £	Total 2023 £
	Northern Ireland £	Ethiopia £	Kenya £		
Staff costs	700,691	990	990	702,671	671,217
Depreciation & disposal of fixed assets	81,811	-	-	81,811	73,215
Children and youth work	7,779	-	-	7,779	3,777
Travel missions	11,586	-	-	11,586	13,361
Home missions	33,496	-	-	33,496	27,522
Social functions and rallies	33,712	-	-	33,712	17,125
Ethiopia expenses	-	107,410	-	107,410	104,319
Kenya expenses	-	-	67,761	67,761	76,082
Audio visual ministry	30,586	-	-	30,586	36,121
Abide conference	-	-	-	-	300
	<u>899,661</u>	<u>108,400</u>	<u>68,751</u>	<u>1,076,812</u>	<u>1,023,039</u>
Share of support costs (see note 7)	383,150	-	-	383,150	524,884
Share of governance costs (see note 7)	14,180	-	-	14,180	14,340
	<u>1,296,991</u>	<u>108,400</u>	<u>68,751</u>	<u>1,474,142</u>	<u>1,562,263</u>
Unrestricted funds	<u>1,296,991</u>	<u>108,400</u>	<u>68,751</u>	<u>1,474,142</u>	
	<u>1,296,991</u>	<u>108,400</u>	<u>68,751</u>	<u>1,474,142</u>	
For the year ended 30 September 2023					
Unrestricted funds	<u>1,380,022</u>	<u>105,239</u>	<u>77,002</u>		<u>1,562,263</u>
	<u>1,380,022</u>	<u>105,239</u>	<u>77,002</u>		<u>1,562,263</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Rates	21,104	-	21,104	18,293	Useage
Insurance	76,044	-	76,044	70,992	Useage
Light and heat	94,429	-	94,429	94,915	Useage
Maintenance	90,337	-	90,337	245,542	Useage
Adverts & literature	30,887	-	30,887	25,042	Useage
Telephone and postage	8,493	-	8,493	8,153	Useage
Motor expenses	44,033	-	44,033	45,393	Useage
Operating leases	9,941	-	9,941	9,941	Useage
Bank charges	4,810	-	4,810	5,375	Useage
Sundry expenses	3,072	-	3,072	1,238	Useage
Audit fees	-	7,200	7,200	7,200	Governance
Accountancy	-	6,980	6,980	7,140	Governance
	<u>383,150</u>	<u>14,180</u>	<u>397,330</u>	<u>539,224</u>	
Analysed between					
Charitable activities	<u>383,150</u>	<u>14,180</u>	<u>397,330</u>	<u>539,224</u>	

Governance costs comprises payments to the auditors of £7,200 (2023- £7,200) for audit services and £6,420 (2023- £6,660) for the provision of accounts preparation and taxation services.

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,200	7,200
Depreciation of owned tangible fixed assets	82,061	74,015
Profit on disposal of tangible fixed assets	(250)	(800)
	<u>88,011</u>	<u>79,415</u>

9 Trustees

During the year remuneration and other benefits were paid to Pastor David Purse of £49,812 (2023 - £49,841) and Pastor Shaw Higgins of £43,937 (2023 - £43,497) for employment by the church as Pastors.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>21</u>	<u>22</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	587,156	564,318
Social security costs	52,454	44,543
Other pension costs	63,061	62,356
	<u>702,671</u>	<u>671,217</u>

There were no employees whose annual emoluments were £60,000 or more.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

As a charity all profits from trading activities and investment income are used for charitable purposes and thus no liability to corporation tax arises.

12 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 October 2023	6,133,255	7,638	1,557,918	173,674	7,872,485
Additions	-	-	85,851	30,000	115,851
Disposals	-	-	-	(13,240)	(13,240)
At 30 September 2024	<u>6,133,255</u>	<u>7,638</u>	<u>1,643,769</u>	<u>190,434</u>	<u>7,975,096</u>
Depreciation and impairment					
At 1 October 2023	483,403	7,638	1,383,916	148,283	2,023,240
Depreciation charged in the year	32,669	-	37,770	11,622	82,061
Eliminated in respect of disposals	-	-	-	(13,240)	(13,240)
At 30 September 2024	<u>516,072</u>	<u>7,638</u>	<u>1,421,686</u>	<u>146,665</u>	<u>2,092,061</u>
Carrying amount					
At 30 September 2024	<u>5,617,183</u>	<u>-</u>	<u>222,083</u>	<u>43,769</u>	<u>5,883,035</u>
At 30 September 2023	<u>5,649,852</u>	<u>-</u>	<u>174,001</u>	<u>25,391</u>	<u>5,849,244</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Debtors	2024	2023
Amounts falling due within one year:	£	£
Other debtors	41,559	57,743
Prepayments and accrued income	24,576	23,005
	<u>66,135</u>	<u>80,748</u>

14 Current asset investments	2024	2023
	£	£
Unlisted investments	1,177,052	1,124,274
	<u>1,177,052</u>	<u>1,124,274</u>

The trustees have invested monies to ensure greater financial protection and higher interest rates.

15 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	10,649	12
Trade creditors	15,425	-
Other creditors	12,133	17,400
Accruals and deferred income	16,464	13,408
	<u>54,671</u>	<u>30,820</u>

16 Operating lease commitments	2024	2023
	£	£
At the reporting end date the church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
Within one year	2,485	9,941
Between two and five years	-	2,485
	<u>2,485</u>	<u>12,426</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	327,438	300,403

18 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	164,180	(88,939)
Adjustments for:		
Investment income recognised in statement of financial activities	(64,159)	(36,770)
Gain on disposal of tangible fixed assets	(250)	(800)
Depreciation and impairment of tangible fixed assets	82,061	74,015
Movements in working capital:		
Decrease/(increase) in debtors	14,612	(18,973)
Increase/(decrease) in creditors	23,851	(9,870)
Cash generated from/(absorbed by) operations	220,295	(81,337)

19 Analysis of changes in net funds

The church had no material debt during the year.

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Accounts

Charity registration number NIC 100670

**WHITEWELL METROPOLITAN TABERNACLE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

WHITEWELL METROPOLITAN TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Pastor David Purse Mr Charles Purse Pastor Robert Higgins Mr Alan Cartwright Mr Derek McIlveen	(Appointed 19 December 2023) (Appointed 19 December 2023)
Charity number	NIC 100670	
Principal address	837-869 Shore Road Belfast BT15 4HS	
Auditor	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Danske Bank 471 - 473 Antrim Road Antrim Road Plaza Belfast BT15 3BP	
Solicitors	Shean Dickson Merrick 38-42 Hill Street Belfast BT1 2LB Crawford Lockhart Black Solicitors 7 - 11 Linenhall Street Belfast BT2 8AA	

WHITEWELL METROPOLITAN TABERNACLE

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WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The unchanging objective of the church is to continue to proclaim, promote and further spread the Christian faith as defined in the pages of the Bible. Our beliefs, precepts and practises are defined and decided, not by the words or decrees of men but, by the Word of God which we hold to be the highest authority, being the unvarnished and inspired Word of the God.

The main activities of the church, in order to achieve the above are the holding of regular religious services each week, the providing of youth activities and the broadcasting of our services along with the provision of services of a charitable benefit to the community and abroad.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

The Unsung Heroes

As always we are so very grateful to God for the fantastic giving of our congregation that allows us to employ a number of people to help with our ministry and it is only right we pay tribute to the great army of volunteers who faithfully labour behind the scenes.

These faithful souls do all kinds of things from driving buses, leading youth activities, car park duty, cleaning, playing instruments, leading worship, fund raising, door to door witnessing, operating cameras to provide our on-line services, welcoming people at the doors, visiting the housebound and providing crèche facilities. The whole church functions and works because so many people play an important, sometimes unseen part. 1Corinthians 15:58 "*Always abounding in the work of the Lord, for as much as you know, that our labour is not in vain in the lord.*" Thank you, thank you, thank you everyone.

Achievements and performance

The recent Covid pandemic changed the religious landscape & although it hasn't went away most church services and activities have returned to a pre Covid situation although there is still a measure of 'social distancing' in place regarding seating. Some people with underlying health concerns continue to prefer to watch the services on-line.

The plus side of the on-line ministry is the increasing number of viewers we have from all over the UK and around the world. People regularly view from the USA, Australia, Africa and New Zealand. A few congregations, who don't have a minister meet together to watch our on-line services. Others who have no suitable church near them regard Whitewell as their church and we even have enquiries about the possibility of being on-line members of Whitewell which is something we are considering.

The Word of the Lord is certainly sounding forth from Whitewell and it is a humbling privilege to be able to minister to so many.

Over the months our church services (worship and Word) have been good and people continue to come to faith in Christ. There has been approximately 30 people of all ages undergoing the ordinance of believers baptism, 12 baby dedications and 16 new converts completing the new converts course.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Notable events throughout the year

- In October Pastors David and Shaw visited and ministered at a church in Northamptonshire who have asked us to supply them with their next minister from our Academy. We also held a memorial service to remember church members and loved one's of church members who had passed away due to the Covid pandemic.
- In November a 'Remembrance Service' was held which also accommodated the enrolment of our Girl's Brigade and Scouts. We also held our annual Christmas Fare with a wealth of stalls and activities. It was revamped from previous years and held in the larger youth centre premises and was brilliantly supported and the money raised used to help needy families over the Christmas period.
- In December we hosted the annual Christmas dinner in church for our 'senior members' with a short program afterwards and each one leaving with a gift from 'Father Christmas.' There was also the annual community Carol Service which is always brilliantly attended.
- In January we commenced the new year with a week of prayer, and Pastors David and Frankie visited our missionary endeavours in Ethiopia and Kenya. The staff were encouraged to see them and a good report was brought home to the Whitewell congregation continuing to justify our financial investment there.
- In February the church celebrated its 66th anniversary with pastor Nick Cassidy from Cork preaching all day.
- In March our Shepherd's Academy hosted an 'Answers In Genesis' day an apologetic ministry known worldwide and it was so successful, we have been asked to repeat it next year.
- In April after 3 days of prayer and fasting the church held a healing service for the purpose of praying for the sick. Also major renovation and building work commenced on the foyer area and main front and rear entrances. This was the first time since the opening of the church this area of the church was enhanced. All agree it is a fabulous job. A 'Gift Day' was held to cover this necessary building work. A few of our students from the academy accompanied by a pastor visited churches in Northamptonshire and Yorkshire. This provided a great deal of valuable experience for students who may be contemplating the ministry themselves.
- In May the church hosted its first 'Men's Conference' with 4 different speakers which again was well attended. On the back of this a new 'Men's Fellowship' also commenced meeting together one night every six weeks for fellowship.
- In June the Ethiopia team hosted a 'Southern Gospel' concert to raise funds for the important Ethiopian missionary project. There was also the 2nd academy meal for our Shepherds academy students, and a Youth Mission was held in a marquee in Donaghadee which saw our youth lead the services and many local people attended.
- In July the Elim Pentecostal Church held their annual 'Wonderous Conference' at our church for 4 days and nights. So pleased have the leaders of Elim been that they are asking that this becomes an annual event. A Holiday Bible Club for children was also hosted with many children attending.
- On the 19th August saw the church put on a free event of a church BBQ and Funday at Crawfordsburn County Park. A host of activities were put on to cater for all. It was a wonderful time. In August we also held another week of prayer in preparation of our September Mission event and also undertook a large scale distribution of invites to homes over a considerable area over a three week period. This work was done by our church members.
- In September our Shepherd's Academy commenced its 3rd year with many students returning as well as a new intake of students. The first day back included a lunch for all. The church also put on our major evangelistic endeavour of the year that we call, 'Alive Belfast' over 4 nights. David Ham from New York was our speaker and a tremendous time was had with many people from other churches also present.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Other Activities

Our many children's activities include, Scouts and Girl's Brigade, Children's church or 'Weewellers' on Sunday mornings and there is also a children's church during the Sunday evening service.

Our two missionary projects each have a team of volunteers at Whitewell helping with fund raising and practical support 12 months of the year and a special Christmas appeal sees money sent for the African children to also receive a Christmas gift.

God's precious Word continues to be preached week after week with our senior minister who is responsible for preaching and teaching delivering new series of sermons for the spiritual growth of the believers individually and the church collectively. During the year he has brought series on '*The 10 commandments*' and '*The miraculous ministry of the Lord Jesus*' and '*the Tabernacle in the wilderness*' and '*A book and a woman, both called Esther*' and '*Getting the gospel right*' and a series on the subject of Bible prophecy.

Two other ministries that continue to make a difference are:

- The street project to the homeless, 'Manna for Many' run by Stanley Donaghey.
- Our food hamper ministry run by a lady called Jewel which brings food to needy families.

The Shepherd's Academy

Back in September 2021, Whitewell opened its very own Bible college called 'the Shepherd's Academy' for the purpose of producing a new generation of church leaders and workers for the church. Now into our 3rd academic year the academy has grown beyond our dreams with nearly 200 students enrolled. Many of these are from other churches inside and outside of Northern Ireland.

Lead by pastor David Purse with the help of an academy board the academy has students of all ages. Some just want to learn more about the faith but others are studying to obtain our own church based 'Diploma in Pastoral and Biblical Studies.' Our academy is growing pastors and elders and church workers for the present as well as the future. Two couples who have completed the 'pastoral care' module now help with the church visitation program of those who are elderly or house bound.

It is our prayer that the academy will not only secure Whitewell's future but also be able to assist other churches. This is a project the trustees and oversight are very encouraged about.

Ethiopia & Kenya

The Church has founded and continues to support a number of foreign missionary projects in Ethiopia and Kenya. These missions help relieve severe poverty in the local areas by assisting in the provision of food and clothing. The missions also help provide religious and secular education to the children and adults of the area and also assists in providing medical care.

The Church currently funds three project in Ethiopia; Kuriftu Compound, Babagaya School & Church, and Ambo Church. The Church also funds the Metropolitan Sanctuary and Nyeri Church in Kenya.

Hundreds of lives are being touched in both locations as well as the project employing over 50 individuals. We continue to say 'to God be the glory'.

Ethiopia

Our Church, Schools and Clinics at Kuriftu, Bobagaya, and Ambo continue to support the needy children, their families and the local community in the surrounding villages of Bishoftu, Ethiopia. Our main assistance is to bring Christianity to all children from different ethnic religions through evangelism and the provision of biblically-based teaching, and to advance the education of all children and young adults in the relief of poverty and hunger, bringing an holistic approach to help the people in these areas in their spiritual, educational and physical needs. The Metropolitan Tabernacle Church in Ethiopia serves the local community in reaching souls and where we have seen God's plans come to fruition over the many years.

The missionary project in Ethiopia is growing strong and vibrant. It continues to be supported at home by Mrs Eleanor McClelland and her daughter Karen along with Pastor Michael Bunting.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Kenya

The Metropolitan Sanctuary for Children with Disability continued to offer services during the year under the leadership of Pastor Mary Whaom and her dedicated team.

During the year the sanctuary offered rehabilitation services and organised training for Community Health Volunteers and for care givers in the community. Sitting aids, standing aids, stabilisers and wheelchairs were given to children in need. The sanctuary also provided social support through the provision of food packages and transport. Medical assistance, support for families bereaved and home visits were also provided by the sanctuary staff.

The Church, through the sanctuary, continues to reach out to the local community. The Kenya missionary project is continuing to be strong and vibrant, supported at home by Pastor Frankie Weir.

Financial review

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

At 30 September 2023 the balance of unrestricted reserves was £7,712,987 (2022 - £7,801,926).

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while thought is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The church is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor David Purse

Mr Charles Purse

Pastor Robert Higgins

Mr Alan Cartwright

(Appointed 19 December 2023)

Mr Derek McIlveen

(Appointed 19 December 2023)

The Oversight of the church have, by resolution at a meeting of same, the power to appoint new trustees. There are 5 trustee positions on the trustee board. We hold that there ought to be more non paid trustees than employed trustees.

Finally, for all we are able to do to serve one another and beyond the walls of our church we ultimately say, Sola Deo Gloria, 'Glory to God alone'.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act Northern Ireland (2008), the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



.....
Pastor David Purse
Trustee

Dated: 25/3/24

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Opinion

We have audited the financial statements of Whitewell Metropolitan Tabernacle (the 'church') for the year ended 30 September 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church affairs as at 30 September 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the church's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the church for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the church operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the church's ability to operate or to avoid a material penalty.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Houston FCA (Senior Statutory Auditor)
for and on behalf of GMcG LISBURN

25th March 2024

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

GMcG LISBURN is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	1,423,094	1,375,612
Other trading activities	4	13,460	7,952
Investments	5	36,770	15,662
Total income		<u>1,473,324</u>	<u>1,399,226</u>
Expenditure on:			
Charitable activities	6	<u>1,562,263</u>	<u>1,435,618</u>
Net expenditure for the year/ Net movement in funds		(88,939)	(36,392)
Fund balances at 1 October 2022		<u>7,801,926</u>	<u>7,838,318</u>
Fund balances at 30 September 2023		<u><u>7,712,987</u></u>	<u><u>7,801,926</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		5,849,244		5,813,450
Current assets					
Debtors	12	80,748		61,775	
Investments	13	1,124,274		1,326,051	
Cash at bank and in hand		689,541		641,340	
			<u>1,894,563</u>		<u>2,029,166</u>
Creditors: amounts falling due within one year	14	<u>(30,820)</u>		<u>(40,690)</u>	
Net current assets			<u>1,863,743</u>		<u>1,988,476</u>
Total assets less current liabilities			<u><u>7,712,987</u></u>		<u><u>7,801,926</u></u>
Income funds					
Unrestricted funds			<u>7,712,987</u>		<u>7,801,926</u>
			<u><u>7,712,987</u></u>		<u><u>7,801,926</u></u>

The financial statements were approved by the Board of Trustees, authorised for issue on
and signed on their behalf by


.....
Pastor David Purse
Trustee

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(81,337)		3,674
Investing activities					
Purchase of tangible fixed assets		(109,809)		(46,488)	
Proceeds on disposal of tangible fixed assets		800		17,950	
Sale of current asset investments		201,777		(3,451)	
Interest received		36,770		15,662	
Net cash generated from/(used in) investing activities			129,538		(16,327)
Net increase/(decrease) in cash and cash equivalents			48,201		(12,653)
Cash and cash equivalents at beginning of year			641,340		653,993
Cash and cash equivalents at end of year			689,541		641,340

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

Whitewell Metropolitan Tabernacle is a unincorporated charity registered in Northern Ireland. The registered office is 837 - 869 Shore Road, Belfast, Co Antrim, BT15 4HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the church are recognised when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those functions that assist work of the charity but do not directly undertake charitable activities. Support and other costs have been allocated to charitable activities based on actual usage by that activity.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight Line
Plant and equipment	25% Straight Line
Fixtures and fittings	25% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the church's balance sheet when the church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.12 Accumulated funds

Unrestricted funds are the result of the charity's strategic objective to establish reserves which will allow it to continue operating for a period of six to nine months from the balance sheet date.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	1,423,094	1,375,612

Donations and gifts relate to advancement of religion. It is at the discretion of the Trustee's how funds are allocated between Northern Ireland, Kenya and Ethiopia.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Other trading activities

	Unrestricted funds	Total
	2023 £	2022 £
Other income	9,660	7,952
Advertising income	3,800	-
	<u>13,460</u>	<u>7,952</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	36,770	15,662
	<u>36,770</u>	<u>15,662</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

6 Charitable activities

	Advancement of religion in:			Total 2023 £	Total 2022 £
	Northern Ireland £	Ethiopia £	Kenya £		
Staff costs	669,377	920	920	671,217	661,434
Depreciation & disposal of fixed assets	73,215	-	-	73,215	52,049
Children and youth work	3,777	-	-	3,777	3,939
Travel missions	13,361	-	-	13,361	16,039
Home Missions	27,522	-	-	27,522	46,693
Social functions and rallies	17,125	-	-	17,125	11,346
Ethiopia expenses	-	104,319	-	104,319	119,880
Kenya expenses	-	-	76,082	76,082	95,046
Audio visual ministry	36,121	-	-	36,121	28,317
Abide conference	300	-	-	300	-
	<u>840,798</u>	<u>105,239</u>	<u>77,002</u>	<u>1,023,039</u>	<u>1,034,743</u>
Share of support costs (see note 7)	524,884	-	-	524,884	386,265
Share of governance costs (see note 7)	14,340	-	-	14,340	14,610
	<u>1,380,022</u>	<u>105,239</u>	<u>77,002</u>	<u>1,562,263</u>	<u>1,435,618</u>
Unrestricted funds	<u>1,380,022</u>	<u>105,239</u>	<u>77,002</u>	<u>1,562,263</u>	
	<u>1,380,022</u>	<u>105,239</u>	<u>77,002</u>	<u>1,562,263</u>	
For the year ended 30 September 2022					
Unrestricted funds	<u>1,216,234</u>	<u>122,109</u>	<u>97,275</u>		<u>1,435,618</u>
	<u>1,216,234</u>	<u>122,109</u>	<u>97,275</u>		<u>1,435,618</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Support costs	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Rates	18,293	-	18,293	17,044	Useage
Insurance	70,992	-	70,992	64,838	Useage
Light and heat	94,915	-	94,915	114,563	Useage
Maintenance	245,542	-	245,542	95,462	Useage
Adverts & literature	25,042	-	25,042	23,734	Useage
Telephone and postage	8,153	-	8,153	7,175	Useage
Motor expenses	45,393	-	45,393	49,016	Useage
Operating leases	9,941	-	9,941	9,941	Useage
Bank charges	5,375	-	5,375	4,128	Useage
Sundry expenses	1,238	-	1,238	364	Useage
Audit fees	-	7,200	7,200	7,200	Governance
Accountancy	-	7,140	7,140	7,410	Governance
	<u>524,884</u>	<u>14,340</u>	<u>539,224</u>	<u>400,875</u>	
Analysed between					
Charitable activities	<u>524,884</u>	<u>14,340</u>	<u>539,224</u>	<u>400,875</u>	

Governance costs comprises payments to the auditors of £7,200 (2022- £7,200) for audit services and £6,660 (2022 - £7,410) for the provision of accounts preparation and taxation services.

8 Trustees

During the year remuneration and other benefits were paid to Pastor David Purse of £49,841 (2022 - £50,412) and Pastor Shaw Higgins of £43,497 (2022 - £46,889) for employment by the church as Pastors.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>22</u>	<u>21</u>
Employment costs	2023 £	2022 £
Wages and salaries	564,318	547,963
Redundancy costs	-	12,699
Social security costs	44,543	49,401
Other pension costs	62,356	51,371
	<u>671,217</u>	<u>661,434</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

9 Employees (Continued)

There were no employees whose annual emoluments were £60,000 or more.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

As a charity all profits from trading activities and investment income are used for charitable purposes and thus no liability to corporation tax arises.

11 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 October 2022	6,133,255	7,638	1,513,577	165,589	7,820,059
Additions	-	-	76,221	33,588	109,809
Disposals	-	-	(31,880)	(25,503)	(57,383)
At 30 September 2023	6,133,255	7,638	1,557,918	173,674	7,872,485
Depreciation and impairment					
At 1 October 2022	450,734	7,638	1,382,948	165,289	2,006,609
Depreciation charged in the year	32,669	-	32,849	8,497	74,015
Eliminated in respect of disposals	-	-	(31,880)	(25,503)	(57,383)
At 30 September 2023	483,403	7,638	1,383,917	148,283	2,023,241
Carrying amount					
At 30 September 2023	5,649,852	-	174,001	25,391	5,849,244
At 30 September 2022	5,682,521	-	130,629	300	5,813,450

12 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	57,743	41,639
Prepayments and accrued income	23,005	20,136
	80,748	61,775

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Current asset investments

	2023 £	2022 £
Unlisted investments	1,124,274	1,326,051

The trustees have invested monies to ensure greater financial protection and higher interest rates.

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	12	12,893
Other creditors	17,400	11,534
Accruals and deferred income	13,408	16,263
	<u>30,820</u>	<u>40,690</u>

15 Operating lease commitments

At the reporting end date the church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	9,941	9,941
Between two and five years	2,485	12,426
	<u>12,426</u>	<u>22,367</u>

16 Capital commitments

	2023 £	2022 £
At 30 September 2023 the church had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of tangible assets	-	75,023
	<u>-</u>	<u>75,023</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	300,403	313,873

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

18 Cash generated from operations	2023	2022
	£	£
Deficit for the year	(88,939)	(36,392)
Adjustments for:		
Investment income recognised in statement of financial activities	(36,770)	(15,662)
Gain on disposal of tangible fixed assets	(800)	(17,950)
Depreciation and impairment of tangible fixed assets	74,015	70,000
Donated fixed assets	-	(400)
Movements in working capital:		
(Increase)/decrease in debtors	(18,973)	18,044
(Decrease) in creditors	(9,870)	(14,366)
Cash (absorbed by)/generated from operations	<u>(81,337)</u>	<u>3,274</u>
19 Analysis of changes in net funds		
The church had no debt during the year.		

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Annual report

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The unchanging objective of the church is to continue to proclaim, promote and further spread the Christian faith as defined in the pages of the Bible. Our beliefs, precepts and practises are defined and decided, not by the words or decrees of men but, by the Word of God which we hold to be the highest authority, being the unvarnished and inspired Word of the God.

The main activities of the church, in order to achieve the above are the holding of regular religious services each week, the providing of youth activities and the broadcasting of our services along with the provision of services of a charitable benefit to the community and abroad.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

The Unsung Heroes

As always we are so very grateful to God for the fantastic giving of our congregation that allows us to employ a number of people to help with our ministry and it is only right we pay tribute to the great army of volunteers who faithfully labour behind the scenes.

These faithful souls do all kinds of things from driving buses, leading youth activities, car park duty, cleaning, playing instruments, leading worship, fund raising, door to door witnessing, operating cameras to provide our on-line services, welcoming people at the doors, visiting the housebound and providing crèche facilities. The whole church functions and works because so many people play an important, sometimes unseen part. 1Corinthians 15:58 *"Always abounding in the work of the Lord, for as much as you know, that our labour is not in vain in the lord."* Thank you, thank you, thank you everyone.

Achievements and performance

The recent Covid pandemic changed the religious landscape & although it hasn't went away most church services and activities have returned to a pre Covid situation although there is still a measure of 'social distancing' in place regarding seating. Some people with underlying health concerns continue to prefer to watch the services on-line.

The plus side of the on-line ministry is the increasing number of viewers we have from all over the UK and around the world. People regularly view from the USA, Australia, Africa and New Zealand. A few congregations, who don't have a minister meet together to watch our on-line services. Others who have no suitable church near them regard Whitewell as their church and we even have enquiries about the possibility of being on-line members of Whitewell which is something we are considering.

The Word of the Lord is certainly sounding forth from Whitewell and it is a humbling privilege to be able to minister to so many.

Over the months our church services (worship and Word) have been good and people continue to come to faith in Christ. There has been approximately 30 people of all ages undergoing the ordinance of believers baptism, 12 baby dedications and 16 new converts completing the new converts course.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Notable events throughout the year

- In October Pastors David and Shaw visited and ministered at a church in Northamptonshire who have asked us to supply them with their next minister from our Academy. We also held a memorial service to remember church members and loved one's of church members who had passed away due to the Covid pandemic.
- In November a 'Remembrance Service' was held which also accommodated the enrolment of our Girl's Brigade and Scouts. We also held our annual Christmas Fare with a wealth of stalls and activities. It was revamped from previous years and held in the larger youth centre premises and was brilliantly supported and the money raised used to help needy families over the Christmas period.
- In December we hosted the annual Christmas dinner in church for our 'senior members' with a short program afterwards and each one leaving with a gift from 'Father Christmas.' There was also the annual community Carol Service which is always brilliantly attended.
- In January we commenced the new year with a week of prayer, and Pastors David and Frankie visited our missionary endeavours in Ethiopia and Kenya. The staff were encouraged to see them and a good report was brought home to the Whitewell congregation continuing to justify our financial investment there.
- In February the church celebrated its 66th anniversary with pastor Nick Cassidy from Cork preaching all day.
- In March our Shepherd's Academy hosted an 'Answers In Genesis' day an apologetic ministry known worldwide and it was so successful, we have been asked to repeat it next year.
- In April after 3 days of prayer and fasting the church held a healing service for the purpose of praying for the sick. Also major renovation and building work commenced on the foyer area and main front and rear entrances. This was the first time since the opening of the church this area of the church was enhanced. All agree it is a fabulous job. A 'Gift Day' was held to cover this necessary building work. A few of our students from the academy accompanied by a pastor visited churches in Northamptonshire and Yorkshire. This provided a great deal of valuable experience for students who may be contemplating the ministry themselves.
- In May the church hosted its first 'Men's Conference' with 4 different speakers which again was well attended. On the back of this a new 'Men's Fellowship' also commenced meeting together one night every six weeks for fellowship.
- In June the Ethiopia team hosted a 'Southern Gospel' concert to raise funds for the important Ethiopian missionary project. There was also the 2nd academy meal for our Shepherds academy students, and a Youth Mission was held in a marquee in Donaghadee which saw our youth lead the services and many local people attended.
- In July the Elim Pentecostal Church held their annual 'Wonderous Conference' at our church for 4 days and nights. So pleased have the leaders of Elim been that they are asking that this becomes an annual event. A Holiday Bible Club for children was also hosted with many children attending.
- On the 19th August saw the church put on a free event of a church BBQ and Funday at Crawfordsburn County Park. A host of activities were put on to cater for all. It was a wonderful time. In August we also held another week of prayer in preparation of our September Mission event and also undertook a large scale distribution of invites to homes over a considerable area over a three week period. This work was done by our church members.
- In September our Shepherd's Academy commenced its 3rd year with many students returning as well as a new intake of students. The first day back included a lunch for all. The church also put on our major evangelistic endeavour of the year that we call, 'Alive Belfast' over 4 nights. David Ham from New York was our speaker and a tremendous time was had with many people from other churches also present.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Other Activities

- Our many children's activities include, Scouts and Girl's Brigade, Children's church or 'Weewellers' on Sunday mornings and there is also a children's church during the Sunday evening service.
- Our two missionary projects each have a team of volunteers at Whitewell helping with fund raising and practical support 12 months of the year and a special Christmas appeal sees money sent for the African children to also receive a Christmas gift.
- God's precious Word continues to be preached week after week with our senior minister who is responsible for preaching and teaching delivering new series of sermons for the spiritual growth of the believers individually and the church collectively. During the year he has brought series on '*The 10 commandments*' and '*The miraculous ministry of the Lord Jesus*' and '*the Tabernacle in the wilderness*' and '*A book and a woman, both called Esther*' and '*Getting the gospel right*' and a series on the subject of Bible prophecy.
- Two other ministries that continue to make a difference are:
 - The street project to the homeless, 'Manna for Many' run by Stanley Donaghey.
 - Our food hamper ministry run by a lady called Jewel which brings food to needy families.

The Shepherd's Academy

Back in September 2021, Whitewell opened it's very own Bible college called 'the Shepherd's Academy' for the purpose of producing a new generation of church leaders and workers for the church. Now into our 3rd academic year the academy has grown beyond our dreams with nearly 200 students enrolled. Many of these are from other churches inside and outside of Northern Ireland.

Lead by pastor David Purse with the help of an academy board the academy has students of all ages. Some just want to learn more about the faith but others are studying to obtain our own church based 'Diploma in Pastoral and Biblical Studies.' Our academy is growing pastors and elders and church workers for the present as well as the future. Two couples who have completed the 'pastoral care' module now help with the church visitation program of those who are elderly or house bound.

It is our prayer that the academy will not only secure Whitewell's future but also be able to assist other churches. This is a project the trustees and oversight are very encouraged about.

Ethiopia & Kenya

The Church has founded and continues to support a number of foreign missionary projects in Ethiopia and Kenya. These missions help relieve severe poverty in the local areas by assisting in the provision of food and clothing. The missions also help provide religious and secular education to the children and adults of the area and also assists in providing medical care.

The Church currently funds three project in Ethiopia; Kuriftu Compound, Babagaya School & Church, and Ambo Church. The Church also funds the Metropolitan Sanctuary and Nyeri Church in Kenya.

Hundreds of lives are being touched in both locations as well as the project employing over 50 individuals. We continue to say 'to God be the glory'.

Ethiopia

Our Church, Schools and Clinics at Kuriftu, Bobagaya, and Ambo continue to support the needy children, their families and the local community in the surrounding villages of Bishoftu, Ethiopia. Our main assistance is to bring Christianity to all children from different ethnic religions through evangelism and the provision of biblically-based teaching, and to advance the education of all children and young adults in the relief of poverty and hunger, bringing an holistic approach to help the people in these areas in their spiritual, educational and physical needs. The Metropolitan Tabernacle Church in Ethiopia serves the local community in reaching souls and where we have seen God's plans come to fruition over the many years.

The missionary project in Ethiopia is growing strong and vibrant. It continues to be supported at home by Mrs Eleanor McClelland and her daughter Karen along with Pastor Michael Bunting.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Kenya

The Metropolitan Sanctuary for Children with Disability continued to offer services during the year under the leadership of Pastor Mary Whaom and her dedicated team.

During the year the sanctuary offered rehabilitation services and organised training for Community Health Volunteers and for care givers in the community. Sitting aids, standing aids, stabilisers and wheelchairs were given to children in need. The sanctuary also provided social support through the provision of food packages and transport. Medical assistance, support for families bereaved and home visits were also provided by the sanctuary staff.

The Church, through the sanctuary, continues to reach out to the local community. The Kenya missionary project is continuing to be strong and vibrant, supported at home by Pastor Frankie Weir.

Financial review

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

At 30 September 2023 the balance of unrestricted reserves was £7,712,987 (2022 - £7,801,926).

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while thought is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The church is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor David Purse

Mr Charles Purse

Pastor Robert Higgins

Mr Alan Cartwright

Mr Derek McIlveen

(Appointed 19 December 2023)

(Appointed 19 December 2023)

The Oversight of the church have, by resolution at a meeting of same, the power to appoint new trustees. There are 5 trustee positions on the trustee board. We hold that there ought to be more non paid trustees than employed trustees.

Finally, for all we are able to do to serve one another and beyond the walls of our church we ultimately say, Sola Deo Gloria, 'Glory to God alone'.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

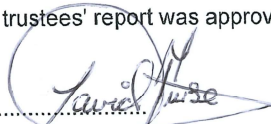
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act Northern Ireland (2008), the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



.....
Pastor David Purse
Trustée

Dated: 25/3/24

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Annual return

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Opinion

We have audited the financial statements of Whitewell Metropolitan Tabernacle (the 'church') for the year ended 30 September 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church affairs as at 30 September 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the church's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the church for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the church operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the church's ability to operate or to avoid a material penalty.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Houston FCA (Senior Statutory Auditor)
for and on behalf of GMcG LISBURN

25th March 2024

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

GMcG LISBURN is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Accounts

Charity registration number NIC 100670

**WHITEWELL METROPOLITAN TABERNACLE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

WHITEWELL METROPOLITAN TABERNACLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Pastor David Purse
Mr Charles Purse
Pastor Robert Higgins

Charity number

NIC 100670

Principal address

837-869 Shore Road
Belfast
BT15 4HS

Auditor

GMcG LISBURN
Century House
40 Crescent Business Park
Lisburn
BT28 2GN

Bankers

Danske Bank
471 - 473 Antrim Road
Antrim Road Plaza
Belfast
BT15 3BP

Solicitors

Shean Dickson Merrick
38-42 Hill Street
Belfast
BT1 2LB

Crawford, Lockhart, Black Solicitors
7 - 11 Linenhall Street
Belfast
BT2 8AA

WHITEWELL METROPOLITAN TABERNACLE

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WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The unchanging objective of the church is to continue to proclaim, promote and further spread the Christian faith as defined in the pages of the Bible. Our beliefs, precepts and practises are defined and decided, not by the words or decrees of men but, by the Word of God which we hold to be the highest authority, being the unvarnished and inspired Word of the God.

The main activities of the church, in order to achieve the above are the holding of regular religious services each week, the providing of youth activities and the broadcasting of our services along with the provision of services of a charitable benefit to the community and abroad.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

The Unsung Heroes

As always we are so very grateful to God for the fantastic giving of our congregation that allows us to employ a number of people to help with our ministry and it is only right we pay tribute to the great army of volunteers who faithfully labour behind the scenes.

These faithful souls do all kinds of things from driving buses, leading youth activities, car park duty, cleaning, playing instruments, leading worship, fund raising, door to door witnessing, operating cameras to provide our on-line services, welcoming people at the doors, visiting the housebound and providing crèche facilities. The whole church functions and work because so many people play an important, sometimes unseen part. 1Corinthians 15:58 *"Always abounding in the work of the Lord, for as much as you know, that our labour is not in vain in the lord."* Thank you, thank you, thank you everyone.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

As this particular working year from 1st October 2021 to 30th September 2022 has progressed the previous restrictions deemed necessary to combat the Covid epidemic have eased.

Although Covid remains an issue, life seems to be returning to what was deemed 'normal'. Activities that have needed to be suspended such as Girls Brigade and Scouts for example have now been resurrected. People are back at church with a measure of social distancing still in place with regard to seating.

Some people with underlying health concerns still feel it best to watch the church services online.

It should be noted that our church online ministry has mushroomed over the past year. People now watch our services by the hundreds sometimes thousands all over the British Isles and all around the world in such places as Canada, United States, Australia, different parts of Africa, Europe and even Central and South America. What the apostle Paul says regarding the church in 1Thessalonians 1:8 could be said of Whitewell, "*For from you the Word of the Lord has sounded forth...*". It is an awesome privilege to be able to minister to the people of God in all these places.

Over the months the church services have been good and people have heard the Word of God with a fair number coming to faith in Christ. There have been a number of baptismal services with approximately 37 undergoing the ordinance of '*believer's baptism*'. Also, approximately 72 people have been publicly received into membership/fellowship.

Notable events throughout the year

- In December three new elders were publicly ordained.
- In February the church celebrated its 65th anniversary.
- In March, due to the increasing volume of work the church set up a D.S.T. (designated safeguarding team) to look after matters of safeguarding children and vulnerable adults. This involves a team of 5, one of whom is a serving trustee.
- In June our new Shepherd's Academy completed its first year with an academy meal at the Titanic Hotel with over 120 in attendance.
- In July we hosted a memorial service for our late founder and Senior Pastor James McConnell. This was well attended with missionaries and many other ministers attending. A new book about his ministry was also released on the night written by John McCreddie.
- Also in July, Whitewell hosted a 4 day Elim Wonderous Bible Week. So impressed were Elim with our facilities and staff that they have already requested the same for July 2023. We are delighted to work with other believers.
- In August we officially ordained to the ministry Pastor Lance Gower as minister of our daughter church in Newry.
- In September we again were able to host our main outreach event called '*Alive Belfast 2022*' with evangelist and pastor David Ham, from New York. It was a thoroughly successful and blessed event.
- We also saw our Shepherd's Academy begin its second year with a new influx of students complementing our existing students. We are already being asked by churches without a minister about the possibility of students from our academy helping them and in the future students even becoming their new ministers. This is an exciting development.

Other Activities

- Apart from our Sunday School all our youth activities are again up and running. This includes those already mentioned as well as our Saturday night '*Well Event*' for the teens and young adults. It would seem our Sunday morning '*Children's Church*' has replaced the Sunday Schools, for now anyway.
- So, the Word of the Lord continues to be preached and taught and a few of our Academy students are now running our new Christians course. Pastor David continues to expound the Scriptures each week taking on a 16 week series this year on 1Corinthians 13, a series on the parables of Jesus and now a series on the miracles of Jesus too. An interesting Bible Study series was also based on the classic '*Pilgrims Progress*' book by John Bunyan. This proved immensely helpful to many souls.
- Two other ministries that continue to make a difference are:
 - The street project to the homeless, '*Manna for Many*' run by Stanley Donaghey
 - Our food hamper ministry run by a lady called Jewel which brings food to needy families.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Ethiopia & Kenya

The Church has founded and continues to support a number of foreign missionary projects in Ethiopia and Kenya. These missions help relieve severe poverty in the local areas by assisting in the provision of food and clothing. The missions also help provide religious and secular education to the children and adults of the area and also assists in providing medical care.

The Church currently funds three project in Ethiopia; Kuriftu Compound, Babagaya School & Church, and Ambo Church. The Church also funds the Metropolitan Sanctuary and Nyeri Church in Kenya.

Hundreds of lives are being touched in both locations as well as the project employing over 50 individuals. We continue to say 'to God be the glory'

Ethiopia

Our Church, Schools and Clinics at Kuriftu, Bobagaya, and Ambo continue to support the needy children, their families and the local community in the surrounding villages of Bishoftu, Ethiopia. Our main assistance is to bring Christianity to all children from different ethnic religions through Evangelism and the provision of biblically-based teaching, and to advance the education of all children and young adults in the relief of poverty and hunger, bringing an holistic approach to help the people in these areas in their spiritual, educational and physical needs. The Metropolitan Tabernacle Church in Ethiopia serves the local community in reaching souls and where we have seen God's plans come to fruition over the many years.

The missionary project in Ethiopia has weathered the Covid storm and is emerging strong and vibrant. It continues to be supported at home by Mrs Eleanor McClelland and her daughter Karen along with Pastor Michael Bunting.

Kenya

The Metropolitan Sanctuary for Children with Disability continued to offer services during the year under the leadership of Pastor Mary Whaom and her dedicated team.

During the year the sanctuary offered rehabilitation services and organised training for Community Health Volunteers and for care givers in the community. Sitting aids, standing aids, stabilisers and wheelchairs were given to children in need. The sanctuary also provided social support through the provision of food packages, there were 15 families supported with food packages on a monthly basis. Medical assistance, support for families bereaved and home visits were also provided by the sanctuary staff.

The Church, through the sanctuary, continues to reach out to the local community. The Kenya missionary project has weathered the Covid storm and is emerging strong and vibrant. it continues to be supported at home by Pastor Frankie Weir.

Financial review

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

At 30 September 2022 the balance of unrestricted reserves was £7,801,926 (2021 - £7,838,318).

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while thought is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

The church is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor David Purse

Mr Charles Purse

Pastor Robert Higgins

The Oversight of the church have, by resolution at a meeting of same, the power to appoint new trustees. Accordingly, on New Year's Eve 3 new elders were publicly ordained. Two of whom in due course will take up the existing two vacancies on the trustees board.

In June Mrs Linda Hobson retired after 40 years working on the church office overseeing administration. We thank her for the many years of service and wish her a very happy retirement.

Mrs Lillian McTernaghan also retired from her voluntary post of leading our Mum's and Toddlers group which has been such a blessing to many families. Again, we thank Lillian for all her years of faithful service and wish her an equally happy retirement.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act Northern Ireland (2008), the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


.....
Pastor David Purse
Trustee

Dated: 8/3/23

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Opinion

We have audited the financial statements of Whitewell Metropolitan Tabernacle (the 'church') for the year ended 30 September 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church affairs as at 30 September 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the church's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the church for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the church operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the church's ability to operate or to avoid a material penalty.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Stephen Houston FCA (Senior Statutory Auditor)
for and on behalf of GMcG LISBURN**

8/3/23
.....

**Chartered Accountants
Statutory Auditor**

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

GMcG LISBURN is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	1,375,612	1,249,808
Other trading activities	4	7,952	7,588
Investments	5	15,662	16,935
Other income	6	-	84,146
Total income		1,399,226	1,358,477
<u>Expenditure on:</u>			
Charitable activities	7	1,435,618	1,269,581
Net (expenditure)/income for the year/ Net movement in funds		(36,392)	88,896
Fund balances at 1 October 2021		7,838,318	7,749,422
Fund balances at 30 September 2022		7,801,926	7,838,318

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		5,813,450		5,836,962
Current assets					
Debtors	13	61,775		79,819	
Investments	14	1,326,051		1,322,600	
Cash at bank and in hand		641,340		653,993	
			2,029,166		2,056,412
Creditors: amounts falling due within one year	15	(40,690)		(55,056)	
Net current assets			1,988,476		2,001,356
Total assets less current liabilities			7,801,926		7,838,318
Income funds					
Unrestricted funds			7,801,926		7,838,318
			7,801,926		7,838,318

The financial statements were approved by the Board of Trustees, authorised for issue on 2/3/23 and signed on their behalf by



 Pastor David Pylee
 Trustee

WHITEWELL METROPOLITAN TABERNACLE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	19		3,674		106,716
Investing activities					
Purchase of tangible fixed assets		(46,488)		-	
Proceeds on disposal of tangible fixed assets		17,950		-	
Purchase of current asset investments		(3,451)		(13,400)	
Interest received		15,662		16,935	
Net cash (used in)/generated from investing activities			(16,327)		3,535
Net (decrease)/increase in cash and cash equivalents			(12,653)		110,251
Cash and cash equivalents at beginning of year			653,993		543,742
Cash and cash equivalents at end of year			641,340		653,993

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

Charity information

Whitewell Metropolitan Tabernacle is a unincorporated charity registered in Northern Ireland. The registered office is 837 - 869 Shore Road, Belfast, Co Antrim, BT15 4HS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The church is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets given for use by the church are recognised when receivable.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Support costs are those functions that assist work of the charity but do not directly undertake charitable activities. Support and other costs have been allocated to charitable activities based on actual usage by that activity.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% Straight Line
Plant and equipment	25% Straight Line
Fixtures and fittings	25% Straight Line
Motor vehicles	25% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the church's balance sheet when the church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the church's contractual obligations expire or are discharged or cancelled.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies (Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.12 Accumulated funds

Unrestricted funds are the result of the charity's strategic objective to establish reserves which will allow it to continue operating for a period of six to nine months from the balance sheet date.

2 Critical accounting estimates and judgements

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	1,375,612	1,223,325
Legacies receivable	-	26,083
Donated assets	-	400
	<u>1,375,612</u>	<u>1,249,808</u>

Donations and gifts relate to advancement of religion. It is at the discretion of the Trustee's how funds are allocated between Northern Ireland, Kenya and Ethiopia.

Donated assets received in the prior year were in relation to a vehicle which was gifted to the church.

4 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	<u>7,952</u>	<u>7,588</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>15,662</u>	<u>16,935</u>

6 Other income

	Total	Unrestricted funds
	2022	2021
	£	£
Coronavirus Job Retention Scheme (furlough) grant	<u>-</u>	<u>84,146</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

7 Charitable activities

	Advancement of religion in:			Total 2022 £	Total 2021 £
	Northern Ireland £	Ethiopia £	Kenya £		
Staff costs	656,976	2,229	2,229	661,434	717,023
Depreciation & disposal of fixed assets	52,049	-	-	52,049	74,465
Children and youth work	3,939	-	-	3,939	1,503
Travel missions	16,039	-	-	16,039	-
Home Missions	46,693	-	-	46,693	23,075
Social functions and rallies	11,346	-	-	11,346	2,500
Ethiopia expenses	-	119,880	-	119,880	96,626
Kenya expenses	-	-	95,046	95,046	59,080
Audio visual ministry	28,317	-	-	28,317	22,152
Well cafe	-	-	-	-	277
Abide conference	-	-	-	-	15
	<u>815,359</u>	<u>122,109</u>	<u>97,275</u>	<u>1,034,743</u>	<u>996,716</u>
Share of support costs (see note 8)	386,265	-	-	386,265	255,645
Share of governance costs (see note 8)	14,610	-	-	14,610	17,220
	<u>1,216,234</u>	<u>122,109</u>	<u>97,275</u>	<u>1,435,618</u>	<u>1,269,581</u>
Unrestricted funds	<u>1,216,234</u>	<u>122,109</u>	<u>97,275</u>	<u>1,435,618</u>	
	<u>1,216,234</u>	<u>122,109</u>	<u>97,275</u>	<u>1,435,618</u>	
For the year ended 30 September 2021					
Unrestricted funds	<u>1,111,159</u>	<u>97,984</u>	<u>60,438</u>		<u>1,269,581</u>
	<u>1,111,159</u>	<u>97,984</u>	<u>60,438</u>		<u>1,269,581</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

8 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Rates	17,044	-	17,044	15,624	Useage
Insurance	64,838	-	64,838	76,431	Useage
Light and heat	114,563	-	114,563	51,278	Useage
Maintenance	95,462	-	95,462	49,312	Useage
Adverts & literature	23,734	-	23,734	13,122	Useage
Telephone and postage	7,175	-	7,175	8,194	Useage
Motor expenses	49,016	-	49,016	28,159	Useage
Operating leases	9,941	-	9,941	9,941	Useage
Bank charges	4,128	-	4,128	3,240	Useage
Sundry expenses	364	-	364	344	Useage
Audit fees	-	7,200	7,200	7,200	Governance
Accountancy	-	7,410	7,410	9,420	Governance
Legal and professional	-	-	-	600	Governance
	<u>386,265</u>	<u>14,610</u>	<u>400,875</u>	<u>272,865</u>	
Analysed between					
Charitable activities	<u>386,265</u>	<u>14,610</u>	<u>400,875</u>	<u>272,865</u>	

Governance costs comprises payments to the auditors of £7,200 (2021- £7,200) for audit services and £7,410 (2021 - £9,420) for the provision of accounts preparation and taxation services.

9 Trustees

During the year remuneration and other benefits were paid to Pastor David Purse of £50,412 (2021 - £48,730) and Pastor Shaw Higgins of £46,889 (2021 - £42,558) for employment by the church as Pastors.

10 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	21	23
	<u>21</u>	<u>23</u>
Employment costs	2022	2021
	£	£
Wages and salaries	560,662	564,784
Redundancy costs	-	12,699
Social security costs	49,401	49,379
Other pension costs	51,371	90,161
	<u>661,434</u>	<u>717,023</u>

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

10 Employees (Continued)

There were no employees whose annual emoluments were £60,000 or more.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

As a charity all profits from trading activities and investment income are used for charitable purposes and thus no liability to corporation tax arises.

12 Tangible fixed assets

	Land and buildings £	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 October 2021	6,133,255	7,638	1,477,201	274,499	7,892,593
Additions	-	-	46,488	-	46,488
Disposals	-	-	(10,112)	(108,910)	(119,022)
At 30 September 2022	6,133,255	7,638	1,513,577	165,589	7,820,059
Depreciation and impairment					
At 1 October 2021	418,065	7,638	1,365,880	264,048	2,055,631
Depreciation charged in the year	32,669	-	27,180	10,151	70,000
Eliminated in respect of disposals	-	-	(10,112)	(108,910)	(119,022)
At 30 September 2022	450,734	7,638	1,382,948	165,289	2,006,609
Carrying amount					
At 30 September 2022	5,682,521	-	130,629	300	5,813,450
At 30 September 2021	5,715,190	-	111,321	10,451	5,836,962

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	41,639	18,059
Prepayments and accrued income	20,136	61,760
	61,775	79,819

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2022

14 Current asset investments

	2022 £	2021 £
Unlisted investments	1,326,051	1,322,600

The trustees have invested monies to ensure greater financial protection and higher interest rates.

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	12,893	12,973
Other creditors	11,534	16,314
Accruals and deferred income	16,263	25,769
	<u>40,690</u>	<u>55,056</u>

16 Operating lease commitments

At the reporting end date the church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	9,941	9,941
Between two and five years	12,426	22,367
	<u>22,367</u>	<u>32,308</u>

17 Capital commitments

	2022 £	2021 £
At 30 September 2022 the church had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of tangible assets	75,023	4,071

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	313,873	297,080

WHITEWELL METROPOLITAN TABERNACLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

19	Cash generated from operations	2022 £	2021 £
	(Deficit)/surplus for the year	(36,392)	88,896
	Adjustments for:		
	Investment income recognised in statement of financial activities	(15,662)	(16,935)
	Gain on disposal of tangible fixed assets	(17,950)	-
	Depreciation and impairment of tangible fixed assets	70,000	74,465
	Donated fixed assets	-	(400)
	Movements in working capital:		
	Decrease/(increase) in debtors	18,044	(43,001)
	(Decrease)/increase in creditors	(14,366)	3,691
	Cash generated from operations	<u>3,674</u>	<u>106,716</u>
20	Analysis of changes in net funds		
	The church had no debt during the year.		

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Annual report

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

The trustees present their annual report and financial statements for the year ended 30 September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the church's trust deed, the Charities Act (Northern Ireland) 2008 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The unchanging objective of the church is to continue to proclaim, promote and further spread the Christian faith as defined in the pages of the Bible. Our beliefs, precepts and practises are defined and decided, not by the words or decrees of men but, by the Word of God which we hold to be the highest authority, being the unvarnished and inspired Word of the God.

The main activities of the church, in order to achieve the above are the holding of regular religious services each week, the providing of youth activities and the broadcasting of our services along with the provision of services of a charitable benefit to the community and abroad.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake.

The Unsung Heroes

As always we are so very grateful to God for the fantastic giving of our congregation that allows us to employ a number of people to help with our ministry and it is only right we pay tribute to the great army of volunteers who faithfully labour behind the scenes.

These faithful souls do all kinds of things from driving buses, leading youth activities, car park duty, cleaning, playing instruments, leading worship, fund raising, door to door witnessing, operating cameras to provide our on-line services, welcoming people at the doors, visiting the housebound and providing crèche facilities. The whole church functions and work because so many people play an important, sometimes unseen part. 1Corinthians 15:58 *"Always abounding in the work of the Lord, for as much as you know, that our labour is not in vain in the Lord."* Thank you, thank you, thank you everyone.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Achievements and performance

As this particular working year from 1st October 2021 to 30th September 2022 has progressed the previous restrictions deemed necessary to combat the Covid epidemic have eased.

Although Covid remains an issue, life seems to be returning to what was deemed 'normal'. Activities that have needed to be suspended such as Girls Brigade and Scouts for example have now been resurrected. People are back at church with a measure of social distancing still in place with regard to seating.

Some people with underlying health concerns still feel it best to watch the church services online.

It should be noted that our church online ministry has mushroomed over the past year. People now watch our services by the hundreds sometimes thousands all over the British Isles and all around the world in such places as Canada, United States, Australia, different parts of Africa, Europe and even Central and South America. What the apostle Paul says regarding the church in 1Thessalonians 1:8 could be said of Whitewell, "*For from you the Word of the Lord has sounded forth...*". It is an awesome privilege to be able to minister to the people of God in all these places.

Over the months the church services have been good and people have heard the Word of God with a fair number coming to faith in Christ. There have been a number of baptismal services with approximately 37 undergoing the ordinance of '*believer's baptism*'. Also, approximately 72 people have been publicly received into membership/fellowship.

Notable events throughout the year

- In December three new elders were publicly ordained.
- In February the church celebrated its 65th anniversary.
- In March, due to the increasing volume of work the church set up a D.S.T. (designated safeguarding team) to look after matters of safeguarding children and vulnerable adults. This involves a team of 5, one of whom is a serving trustee.
- In June our new Shepherd's Academy completed its first year with an academy meal at the Titanic Hotel with over 120 in attendance.
- In July we hosted a memorial service for our late founder and Senior Pastor James McConnell. This was well attended with missionaries and many other ministers attending. A new book about his ministry was also released on the night written by John McCreddie.
- Also in July, Whitewell hosted a 4 day Elim Wonderous Bible Week. So impressed were Elim with our facilities and staff that they have already requested the same for July 2023. We are delighted to work with other believers.
- In August we officially ordained to the ministry Pastor Lance Gower as minister of our daughter church in Newry.
- In September we again were able to host our main outreach event called '*Alive Belfast 2022*' with evangelist and pastor David Ham, from New York. It was a thoroughly successful and blessed event.
- We also saw our Shepherd's Academy begin its second year with a new influx of students complementing our existing students. We are already being asked by churches without a minister about the possibility of students from our academy helping them and in the future students even becoming their new ministers. This is an exciting development.

Other Activities

- Apart from our Sunday School all our youth activities are again up and running. This includes those already mentioned as well as our Saturday night '*Well Event*' for the teens and young adults. It would seem our Sunday morning '*Children's Church*' has replaced the Sunday Schools, for now anyway.
- So, the Word of the Lord continues to be preached and taught and a few of our Academy students are now running our new Christians course. Pastor David continues to expound the Scriptures each week taking on a 16 week series this year on 1Corinthians 13, a series on the parables of Jesus and now a series on the miracles of Jesus too. An interesting Bible Study series was also based on the classic '*Pilgrims Progress*' book by John Bunyan. This proved immensely helpful to many souls.
- Two other ministries that continue to make a difference are:
 - The street project to the homeless, '*Manna for Many*' run by Stanley Donaghey
 - Our food hamper ministry run by a lady called Jewel which brings food to needy families.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Ethiopia & Kenya

The Church has founded and continues to support a number of foreign missionary projects in Ethiopia and Kenya. These missions help relieve severe poverty in the local areas by assisting in the provision of food and clothing. The missions also help provide religious and secular education to the children and adults of the area and also assists in providing medical care.

The Church currently funds three project in Ethiopia; Kuriftu Compound, Babagaya School & Church, and Ambo Church. The Church also funds the Metropolitan Sanctuary and Nyeri Church in Kenya.

Hundreds of lives are being touched in both locations as well as the project employing over 50 individuals. We continue to say 'to God be the glory'

Ethiopia

Our Church, Schools and Clinics at Kuriftu, Bobagaya, and Ambo continue to support the needy children, their families and the local community in the surrounding villages of Bishoftu, Ethiopia. Our main assistance is to bring Christianity to all children from different ethnic religions through Evangelism and the provision of biblically-based teaching, and to advance the education of all children and young adults in the relief of poverty and hunger, bringing an holistic approach to help the people in these areas in their spiritual, educational and physical needs. The Metropolitan Tabernacle Church in Ethiopia serves the local community in reaching souls and where we have seen God's plans come to fruition over the many years.

The missionary project in Ethiopia has weathered the Covid storm and is emerging strong and vibrant. It continues to be supported at home by Mrs Eleanor McClelland and her daughter Karen along with Pastor Michael Bunting.

Kenya

The Metropolitan Sanctuary for Children with Disability continued to offer services during the year under the leadership of Pastor Mary Whaom and her dedicated team.

During the year the sanctuary offered rehabilitation services and organised training for Community Health Volunteers and for care givers in the community. Sitting aids, standing aids, stabilisers and wheelchairs were given to children in need. The sanctuary also provided social support through the provision of food packages, there were 15 families supported with food packages on a monthly basis. Medical assistance, support for families bereaved and home visits were also provided by the sanctuary staff.

The Church, through the sanctuary, continues to reach out to the local community. The Kenya missionary project has weathered the Covid storm and is emerging strong and vibrant. it continues to be supported at home by Pastor Frankie Weir.

Financial review

The Board of Trustees consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfil their obligations.

At 30 September 2022 the balance of unrestricted reserves was £7,801,926 (2021 - £7,838,318).

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the church's current activities while thought is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WHITEWELL METROPOLITAN TABERNACLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Structure, governance and management

The church is constituted as trustees incorporated as a body and was established by a charitable trust deed.

The trustees who served during the year and up to the date of signature of the financial statements were:

Pastor David Purse

Mr Charles Purse

Pastor Robert Higgins

The Oversight of the church have, by resolution at a meeting of same, the power to appoint new trustees. Accordingly, on New Year's Eve 3 new elders were publicly ordained. Two of whom in due course will take up the existing two vacancies on the trustees board.

In June Mrs Linda Hobson retired after 40 years working on the church office overseeing administration. We thank her for the many years of service and wish her a very happy retirement.

Mrs Lillian McTernaghan also retired from her voluntary post of leading our Mum's and Toddlers group which has been such a blessing to many families. Again, we thank Lillian for all her years of faithful service and wish her an equally happy retirement.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act Northern Ireland (2008), the Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


.....
Pastor David Purse
Trustee

Dated: 8/3/23

Whitewell Metropolitan Tabernacle

Northern Ireland - Charity number 100670

Annual return

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Opinion

We have audited the financial statements of Whitewell Metropolitan Tabernacle (the 'church') for the year ended 30 September 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the church affairs as at 30 September 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for trustees, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the church's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the church for fraud and identified the greatest potential for fraud in income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the church operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the church's ability to operate or to avoid a material penalty.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

WHITEWELL METROPOLITAN TABERNACLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF WHITEWELL METROPOLITAN TABERNACLE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Houston FCA (Senior Statutory Auditor)
for and on behalf of GMcG LISBURN

8/3/23

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

GMcG LISBURN is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.